

NITYAS GEMS AND JEWELLERY LIMITED
(FORMERLY KNOWN AS NITYAS GEMS AND JEWELLERY PRIVATE LIMITED)
CIN: U36996GJ2022PLC131404

Registered Office: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B,
Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat, Surat City,
Gujarat, India, 395008

Website: www.nityas.in **Email Id:** nityasjewels@gmail.com **Phone No.:** 9727176754

Date: October 28, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra - Kurla Complex, Bandra (E),
Mumbai - 400051

Scrip ID | SYMBOL | Code | ISIN : NITYAS | 544974 | INE211501023
Subject : Outcome of Board Meeting of the Company held on
Wednesday, October 28, 2026.
Reference No. : Regulation 30 and 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their meeting held on Wednesday, October 28, 2026 at the registered office of the company at Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat, Surat City, Gujarat, India, 395008, inter-alia other business:

1. Considered and Approved Standalone and Consolidated Unaudited Financial Results along with Limited Review Report thereon for the quarter ended on June 30, 2026. The Limited Review Report and Financial Results are enclosed herewith in **Annexure-I**.

The Board meeting commenced at 03.00 P.M. and concluded at 04:40 P.M

Kindly take the above information on record and oblige.

Thanking you
Yours Faithfully,

For NITYAS GEMS AND JEWELLERY LIMITED

RAJNIKANT
LALLUBHAI
CHANCHAD

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LALLUBHAI CHANCHAD
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Rajnikant Lallubhai Chanchad
Chairman and Managing Director
DIN: 08715741
Place: Surat
Encl: a/a

R P R & Co.

Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat – 395002

Email: rprsurat.co@gmail.com, Ph: 0261-3591630

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of Nityas Gems and Jewellery Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report To The Board of Directors of Nityas Gems and Jewellery Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Nityas Gems and Jewellery Limited (*the "Company"*), for the quarter ended June 30, 2026 (*the "Statement"*), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (*the "Listing Regulations"*).

Attention is drawn to the fact that the standalone figures for the corresponding quarter ended March 31, 2026 and June 30, 2025, as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

R P R & Co.

Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat – 395002

Email: rprsurat.co@gmail.com, Ph: 0261-3591630

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (“Ind AS”) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RPR & Co.

Chartered Accountants

Firm Registration No.: 131964W

RAUNAQ R
KANKARIA

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RAUNAQ R KANKARIA
Date: 2026.10.28
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CA Raunaq Kankaria

(Partner)

Membership No.: 138361

UDIN: 26138361DVWAQQ7262

Date: October 28, 2026

Place: Surat

NITYAS GEMS AND JEWELLERY LIMITED

CIN NO.: U36996GJ2022PLC131404

Regd. Off.: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat -395008.

Website: www.nityas.in | Email: nityasjewels@gmail.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026*(Rs. in Million, except per share data and ratios)*

SR. NO.	PARTICULARS	Quarter Ended			Year Ended	
		30-06-2026	31-03-2026	30-06-2025	31-03-2026	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I	Revenue from Operations	451.26	701.13	359.30	2,070.50	973.48
II	Other Income	0.42	1.53	0.70	3.61	0.04
III	Total Income (I + II)	451.68	702.66	360.00	2,074.11	973.52
IV	EXPENSES					
(a)	Cost of Materials Consumed	375.14	582.88	351.27	1,761.80	876.94
(b)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(14.13)	(15.24)	(59.37)	(103.50)	(86.95)
(c)	Manufacturing Expenses	19.27	19.97	16.87	78.28	44.62
(d)	Employees Benefit Expense	6.83	7.14	2.43	18.20	4.07
(e)	Finance Cost	2.02	2.01	0.62	6.27	4.51
(f)	Depreciation and Amortisation Expense	2.22	2.46	1.23	7.86	4.65
(g)	Other Expenses	3.43	4.02	1.58	11.96	5.52
	Total Expenses	394.77	603.23	314.63	1,780.87	853.35
V	Net Profit/(Loss) before Tax and Exceptional items (III - IV)	56.91	99.43	45.37	293.24	120.17
VI	Exceptional items	-	-	0.03	0.03	-
VII	Profit before Tax (V - VI)	56.91	99.43	45.34	293.21	120.17
VIII	Tax Expenses					
(1)	Current Tax	10.12	17.24	7.86	51.04	20.85
(2)	Deferred Tax Charge / (Benefit)	(0.18)	(0.22)	(0.05)	(0.46)	(0.29)
(3)	Earlier Year Tax	-	-	-	0.61	0.57
	Total Tax Expenses	9.94	17.02	7.81	51.19	21.13
IX	Net Profit (Loss) for the period / year (VII - VIII)	46.97	82.42	37.52	242.02	99.05
X	Other Comprehensive Income (OCI)					
(i)	Items that will not be reclassified to Profit or Loss	(0.09)	(0.04)	(0.05)	(0.89)	0.41
(ii)	Income tax relating to items that will not be reclassified to Profit or Loss	0.02	0.01	0.01	0.15	(0.07)
(iii)	Items that will be reclassified to Profit or Loss	-	-	-	-	-
(iv)	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Other Comprehensive Income for the period / year	(0.07)	(0.03)	(0.04)	(0.74)	0.34
XI	Total Comprehensive Income for the period / year (IX + X)	46.89	82.38	37.48	241.28	99.39
	Earnings per equity share (Face Value of Rs. 5/- each)					
	(Not Annualised)					
(a)	Basic EPS (in Rs.)	1.09	2.00	1.05	5.86	4.42
(b)	Diluted EPS (in Rs.)	1.09	2.00	1.05	5.86	4.42
	Paid-up Equity Share Capital (Face Value of Rs. 5/- each)	215.69	215.69	19.61	215.69	12.40
	Other Equity (excluding Revaluation Reserve)	471.68	424.78	420.56	424.78	202.93
	Net Worth	687.36	640.47	440.17	640.47	215.33
	Debt Equity Ratio^	0.13	0.17	0.11	0.17	0.32
	Debt Service Coverage Ratio^^	20.42	34.51	37.14	31.83	18.33
	Interest Service Coverage Ratio^^	29.98	51.02	75.55	48.60	27.97

^Total debt includes current and non-current borrowings and current and non-current lease liability.

^^Interest on lease liabilities has been included in the numerator.

NITYAS GEMS AND JEWELLERY LIMITED

CIN NO.: U36996GJ2022PLC131404

Regd. Off.: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat -395008.

Website: www.nityas.in | Email: nityasjewels@gmail.com**Notes:**

- 1 The above Unaudited Standalone Financial Results, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 28, 2026. The statutory auditors have carried out a limited review on these results and issued an unmodified conclusion.
- 2 The Company is primarily engaged in the business of manufacturing of gold, silver and diamond (including Laboratory Grown Diamonds, popularly known as "Lab Grown Diamonds") jewellery.
- 3 The Company is primarily engaged in the business of manufacturing of gold, silver and diamond (including lab grown diamonds) jewellery. The operations of the Company are managed and evaluated as a single operating segment by the Chief Operating Decision Maker (CODM) for the purpose of resource allocation and assessment of performance.

In accordance with the requirements of Indian Accounting Standard (Ind AS) 108 – Operating Segments, segment reporting is applicable only when financial information is available and evaluated regularly by the CODM in deciding how to allocate resources and in assessing performance of different operating segments. Since the Company's business activities fall within a single operating segment and are reviewed as a whole by the CODM, the management has concluded that the Company constitutes a single reportable segment. Accordingly, no separate segment disclosures have been presented.

- 4 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints during the period ended June 30, 2026 as under:

Sr.	Particulars	No. of Complaints
(i)	No. of investor complaints pending at the beginning of the period	Nil
(ii)	Received during the period	Nil
(iii)	Disposed during the period	Nil
(iv)	Remaining unresolved at the end of the period	Nil

- 5 Figures pertaining to the previous year/period have been regrouped, rearranged, or reclassified wherever considered necessary, to make them comparable with those of current year/period.
- 6 With effect from March 13, 2026, the Company subdivided its equity shares to a face value of Rs. 5 each and subsequently issued 10 bonus equity shares of Rs. 5 each for every existing equity share (bonus ratio 10:1). The effects of the share split and bonus issue have been retrospectively considered in the calculation of basic EPS and diluted EPS for the quarter ended June 30, 2025, and the year ended March 31, 2025.
- 7 The Unaudited Standalone Financial Results includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the year-to-date figures up to the end of the third quarter of the said financial year, which were not subjected to limited review by us.

The Unaudited Standalone Financial Results also includes the results for the quarter ended June 30, 2025, which were not subjected to limited review by us.

**For and on behalf on Board of Directors of
NITYAS GEMS AND JEWELLERY LIMITED**RAJNIKANT
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LALLUBHAI CHANCHAD
Date: 2026.10.28 16:37:07
+05'30'**Rajnikant Lallubhai Chanchad**
(Chairman and Managing Director)
DIN: 08715741Date: October 28, 2026
Place: Surat

R P R & Co.

Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat – 395002

Email: rprsarat.co@gmail.com, Ph: 0261-3591630

Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of Nityas Gems and Jewellery Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report To The Board of Directors of Nityas Gems and Jewellery Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Nityas Gems and Jewellery Limited (*the "Parent Company"*), which includes its subsidiaries (*the Parent and its subsidiaries together referred to as the "Group"*), for the quarter ended June 30, 2026 (*the "Statement"*), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (*the "Listing Regulations"*).

Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended March 31, 2026 and June 30, 2025, as reported in the Statement have been approved by the Parent Company's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Parent Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

R P R & Co.

Chartered Accountants

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We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a) Nityas Gems and Jewellery Limited (the Parent Company);
 - b) Ayaani Diamonds and Jewellery Private Limited (Subsidiary Company 1);
 - c) Ratna LGD Private Limited (Subsidiary Company 2);

(Subsidiary Company 1 and Subsidiary Company 2 collectively referred to as “Subsidiaries”)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (“Ind AS”) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim standalone financial results/ financial information, in respect of:
 - a) Subsidiary Company 1, whose unaudited interim standalone financial results/financial information reflect total revenues of Rs. 34.04 million for the quarter ended June 30, 2026, total net profit / (loss) after tax of Rs. (20.29) million for the quarter ended June 30, 2026 and total comprehensive income of Rs. (20.39) million for the quarter ended June 30, 2026, as considered in the Statement which have been reviewed by us.
 - b) Subsidiary Company 2, which has not been reviewed by us, whose unaudited interim standalone financial results/financial information reflect total revenues of Rs. Nil for the quarter ended June 30, 2026, total net profit / (loss) after tax of Rs. (0.02) million for the quarter ended June 30, 2026 and total comprehensive income of Rs. (0.02) million for the quarter ended June 30, 2026, as considered in the Statement which have been reviewed by the subsidiary’s auditor.

R P R & Co.

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The report on the unaudited interim standalone financial results/financial information of the above-mentioned subsidiary has been furnished to us by the Management of the Parent Company, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

For RPR & Co.

Chartered Accountants

Firm Registration No.: 131964W

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CA Raunaq Kankaria

(Partner)

Membership No.: 138361

UDIN: 26138361ALDNHD3639

Date: October 28, 2026

Place: Surat

NITYAS GEMS AND JEWELLERY LIMITED

CIN NO.: U36996GJ2022PLC131404

Regd. Off.: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat - 395008.

Website: www.nityas.in | Email: nityasjewels@gmail.com
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026
(Rs. in Million, except per share data and ratios)

SR. NO.	PARTICULARS	Quarter Ended			Year Ended	
		30-06-2026	31-03-2026	30-06-2025	31-03-2026	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I	Revenue from Operations	426.53	716.68	352.67	2,028.94	968.45
II	Other Income	0.67	1.27	0.77	4.25	0.04
III	Total Income (I + II)	427.20	717.95	353.44	2,033.19	968.48
IV	EXPENSES					
(a)	Cost of Materials Consumed	356.30	524.53	351.27	1,674.92	876.74
(b)	Purchase of Stock-in-Trade	25.95	55.54	-	65.32	0.12
(c)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(33.08)	(30.04)	(65.37)	(159.13)	(94.40)
(d)	Manufacturing Expenses	19.27	19.97	16.87	78.28	44.62
(e)	Employees Benefit Expense	12.40	12.98	2.92	31.84	5.84
(f)	Finance Cost	5.19	4.96	0.65	14.61	4.70
(g)	Depreciation and Amortisation Expense	9.19	9.14	1.42	25.88	5.39
(h)	Other Expenses	8.46	12.66	1.72	32.30	6.55
	Total Expenses	403.68	609.73	309.48	1,764.01	849.57
V	Net Profit/(Loss) before Tax and Exceptional items (III - IV)	23.52	108.22	43.96	269.18	118.92
VI	Exceptional items	-	-	0.03	0.03	-
VII	Profit before Tax (V - VI)	23.52	108.22	43.93	269.15	118.92
VIII	Tax Expenses					
(1)	Current Tax	10.12	17.24	8.09	51.26	20.74
(2)	Deferred Tax Charge / (Benefit)	(8.01)	2.87	(0.44)	(5.19)	(0.31)
(3)	Earlier Year Tax	-	-	-	0.61	0.57
	Total Tax Expenses	2.11	20.11	7.65	46.68	21.00
IX	Net Profit (Loss) for the period / year (VII - VIII)	21.41	88.11	36.29	222.46	97.92
X	Other Comprehensive Income (OCI)					
(i)	Items that will not be reclassified to Profit or Loss	(0.22)	(0.01)	(0.05)	(0.87)	0.41
(ii)	Income tax relating to items that will not be reclassified to Profit or Loss	0.05	0.00	0.01	0.15	(0.07)
(iii)	Items that will be reclassified to Profit or Loss	-	-	-	-	-
(iv)	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Other Comprehensive Income for the period / year	(0.17)	(0.01)	(0.04)	(0.72)	0.34
XI	Total Comprehensive Income for the period / year (IX + X)	21.23	88.10	36.24	221.75	98.26
	Profit for the year attributable to:					
(a)	Owners	31.55	83.88	36.46	227.05	97.94
(b)	Non-Controlling Interest	(10.15)	4.23	(0.18)	(4.59)	(0.02)
	Other Comprehensive Income attributable to:					
(a)	Owners	(0.12)	(0.02)	(0.04)	(0.73)	0.34
(b)	Non-Controlling Interest	(0.05)	0.01	-	0.01	-
	Total Comprehensive Income attributable to:					
(a)	Owners	31.43	83.86	36.42	226.32	98.28
(b)	Non-Controlling Interest	(10.20)	4.24	(0.18)	(4.58)	(0.02)
	Earnings per equity share (Face Value of Rs. 5/- each)					
	(Not Annualised)					
(a)	Basic EPS (in Rs.)	0.73	2.13	1.44	5.50	4.37
(b)	Diluted EPS (in Rs.)	0.73	2.13	1.44	5.50	4.37
	Paid-up Equity Share Capital (Face Value of Rs. 5/- each)	215.69	215.69	19.61	215.69	12.40
	Other Equity (excluding Revaluation Reserve)	440.12	408.69	418.37	408.69	201.80
	Non-Controlling Interest	159.73	169.92	12.03	169.92	12.21
	Net Worth including Non-Controlling Interest	815.54	794.30	450.01	794.30	226.41
	Debt Equity Ratio^	0.28	0.29	0.11	0.29	0.34
	Debt Service Coverage Ratio^^	3.92	13.34	31.83	11.84	16.46
	Interest Service Coverage Ratio^^	5.59	22.90	71.71	19.57	26.67

^Total debt includes current and non-current borrowings and current and non-current lease liability.

^^Interest on lease liabilities has been included in the numerator.

NITYAS GEMS AND JEWELLERY LIMITED

CIN NO.: U36996GJ2022PLC131404

Regd. Off.: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat - 395008.

Website: www.nityas.in | Email: nityasjewels@gmail.com**Notes:**

- 1 The above Unaudited Consolidated Financial Results, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 28, 2026. The statutory auditors have carried out a limited review on these results and issued an unmodified conclusion.
- 2 The Parent Company along with its subsidiaries (collectively referred as the "Group") is primarily engaged in the business of manufacturing and trading of gold, silver and diamond (including Laboratory Grown Diamonds, popularly known as "Lab Grown Diamonds") jewellery.
- 3 The Group is primarily engaged in the business of manufacturing and trading of gold, silver and diamond (including lab grown diamonds) jewellery. The operations of the Group are managed and evaluated as a single operating segment by the Chief Operating Decision Maker (CODM) for the purpose of resource allocation and assessment of performance.

In accordance with the requirements of Indian Accounting Standard (Ind AS) 108 – Operating Segments, segment reporting is applicable only when financial information is available and evaluated regularly by the CODM in deciding how to allocate resources and in assessing performance of different operating segments. Since the Group's business activities fall within a single operating segment and are reviewed as a whole by the CODM, the management has concluded that the Group constitutes a single reportable segment. Accordingly, no separate segment disclosures have been presented.

- 4 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints during the period ended June 30, 2026 as under:

Sr.	Particulars	No. of Complaints
(i)	No. of investor complaints pending at the beginning of the period	Nil
(ii)	Received during the period	Nil
(iii)	Disposed during the period	Nil
(iv)	Remaining unresolved at the end of the period	Nil

- 5 Figures pertaining to the previous year/period have been regrouped, rearranged, or reclassified wherever considered necessary, to make them comparable with those of current year/period.
- 6 With effect from March 13, 2026, the Parent Company subdivided its equity shares to a face value of Rs. 5 each and subsequently issued 10 bonus equity shares of Rs. 5 each for every existing equity share (bonus ratio 10:1). The effects of the share split and bonus issue have been retrospectively considered in the calculation of basic EPS and diluted EPS for the quarter ended June 30, 2025, and the year ended March 31, 2025.
- 7 The Unaudited Consolidated Financial Results includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the year-to-date figures up to the end of the third quarter of the said financial year, which were not subjected to limited review by us or by the auditor of Ratna LGD Private Limited.

The Unaudited Consolidated Financial Results also includes the results for the quarter ended June 30, 2025, which were not subjected to limited review by us or by the auditor of Ratna LGD Private Limited.

**For and on behalf on Board of Directors of
NITYAS GEMS AND JEWELLERY LIMITED**

RAJNIKANT
LALLUBHAI
CHANCHAD

Digitally signed by RAJNIKANT
LALLUBHAI CHANCHAD
Date: 2026.10.28 16:37:30
+05'30'

Rajnikant Lallubhai Chanchad
(Chairman and Managing Director)
DIN: 08715741

Date: October 28, 2026

Place: Surat